



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Twenty-First Judicial Court, City of Moline Acres Municipal Division

Ticket Controls and Procedures	Neither the Police Department nor the municipal division adequately account for the numerical sequence and ultimate disposition of traffic tickets issued, making it difficult to ensure all tickets issued are properly submitted for processing. The municipal division and the city lack procedures to track tickets issued on the state highway and the related fines and court costs collected. State law requires municipalities deriving more than 35 percent of their annual general operating revenue from fines and court costs for traffic violations occurring on a state or federal highway to turn the excess over to the Department of Revenue for distribution to schools of the county. It appears total fines and court costs for violations on the state highway did not exceed 35 percent of operating revenue for calendar year 2011.
Bond Liabilities	The Court Administrator does not prepare a list of liabilities to compare to the reconciled balance of the bond account. The list prepared at our request was not accurate, due to several older bonds which should not have been included.
Traffic Signal Account	Fines and courts costs collected by the court for traffic signal camera violations are not transmitted to the city treasury at least monthly, as required by state law.

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	The Twenty-First Judicial Circuit, City of Moline Acres Municipal Division did not receive any federal stimulus monies during the audited time period.
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\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.